

Governing Board of the Oakland Unified School District

SCA 3 – Constitutional Amendment – Parcel Tax – School District – Voter Approval 55 Per Cent Resolution No. 1213-0153

WHEREAS, the Oakland Unified School District Board of Education is committed to making policy and financial decisions that enable the school district/county office of education to provide quality educational programs and services to the school-age children of our community; and

WHEREAS, since the onset of the state's fiscal crisis in 2008, public schools statewide have experienced unprecedented funding reductions and apportionment deferrals totaling more than \$20 billion; and

WHEREAS, the passage of Proposition 30, Schools and Local Public Safety Protection Act, in November 2012, by an overwhelming majority of the state's voters will help stave off excessive cuts and deferrals to schools; and

WHEREAS, California public schools remain underfunded and continue to rank 47th out of the 50 states in per-pupil spending with the state investing \$2,850 less per pupil and roughly \$70,000 less per classroom than the national average; and

WHEREAS, our schools and communities need additional tools at the local level to provide funding and support programs; and

WHEREAS, the current threshold needed to pass a local parcel tax impedes the ability of local communities to raise revenue, even if approved by a significant majority of local voters; and

WHEREAS, Senators Mark Leno, Jerry Hill and Fran Pavley have introduced SCA 3 to require that local parcel taxes receive a 55 percent vote on a local ballot in order to pass; and

WHEREAS, SCA 3 contains accountability elements, including the requirement of approval of the proposition by a majority of the members of the local governing board, an annual independent audit, and a citizens' oversight committee, and allows an exemption from the parcel tax for parcels owned by persons over the age of 65 or those receiving Supplement Security Income for a disability (SSI); and

WHEREAS, the California School Boards Association (CSBA), representing nearly 1,000 school district governing boards and regional educational agencies, is a co-sponsor and supports the passage of SCA 3 and its placement on the ballot for approval by voters statewide,

NOW, THEREFORE, BE IT RESOLVED, that the Oakland Unified School District Board of Education joins CSBA and school districts and county offices of education around the state in supporting passage of this measure by the Legislature and placement on a statewide ballot for voter approval; and

BE IT FURTHER RESOLVED, that the Oakland Unified School District, supports the passage of SCA 3 because it provides local communities an additional tool to secure funding to sustain and restore educational programs and enable districts to buy needed curriculum materials, classroom technology and restore teaching and student support positions.

PASSED AND ADOPTED on April 24, 2013, by the Governing Board of the Oakland Unified School District by the following vote:

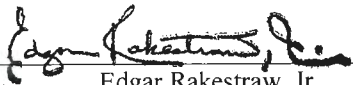
AYES: Jody London, Roseann Torres, James Harris, Vice President Jumoke Hinton Hodge,
President David Kakishiba

NOES: None

ABSTENTIONS: None

ABSENT: Gary Yee, Christopher Dobbins

I declare under penalty of perjury that the foregoing resolution was duly passed and adopted on the date and by the vote stated.



Edgar Rakestraw, Jr.
Secretary of the Governing Board
OAKLAND UNIFIED SCHOOL DISTRICT

File ID Number: 13-0792
Introduction Date: 4/24/13
Enactment Number: 13-0705
Enactment Date: 4/24/13
By: o.s.



California.
LEGISLATIVE INFORMATION

SCA-3 Taxation: educational entities: parcel tax. (2013-2014)

CALIFORNIA LEGISLATURE— 2013–2014 REGULAR SESSION

**SENATE CONSTITUTIONAL
AMENDMENT**

No. 3

Introduced by Senator Leno, Hill, Pavley
(Principal Coauthor(s): Senator Corbett, Wolk)
(Coauthor(s): Senator De León, DeSaulnier, Evans, Price, Yee)
(Coauthor(s): Assembly Member Ammiano, Buchanan, Gordon)

December 03, 2012

A resolution to propose to the people of the State of California an amendment to the Constitution of the State, by amending Section 4 of, and by adding Section 4.5 to, Article XIII A thereof, by amending Section 2 of Article XIIIC thereof, and by amending Section 3 of Article XIIID thereof, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

SCA 3, as introduced, Leno. Taxation: educational entities: parcel tax.

The California Constitution generally conditions the imposition of a special tax by a city, county, or special district, including a school district, upon the approval of 2/3 of the voters of the city, county, or special district voting on that tax.

This measure would alternatively condition the imposition, extension, or increase of a parcel tax, as defined, by a school district, community college district, or county office of education upon the approval of 55% of its voters voting on the proposition, if the proposition meets specified requirements. This measure would also make conforming changes to related provisions.

Vote: 2/3 Appropriation: no Fiscal Committee: no Local Program: no

Resolved by the Senate, the Assembly concurring, That the Legislature of the State of California at its 2013–14 Regular Session commencing on the third day of December 2012, two-thirds of the membership of each house concurring, hereby proposes to the people of the State of California, that the Constitution of the State be amended as follows:

First— That Section 4 of Article XIII A thereof is amended to read:

SEC. 4. ~~Cities, Counties and special districts,~~ Except as provided by Section 4.5, a city, county, or special district, by a two-thirds vote of ~~the qualified electors of such district~~ its voters voting on the proposition, may

impose ~~special taxes on such district~~ a special tax within that city, county, or special district, except an ad valorem ~~taxes tax~~ on real property or a ~~transaction~~ transactions tax or sales tax on the sale of real property within ~~such City, County~~ that city, county, or special district.

Second— That Section 4.5 is added to Article XIII A thereof, to read:

SEC. 4.5. (a) The imposition, extension, or increase of a parcel tax on real property by a school district, community college district, or county office of education, as may otherwise be authorized by law, is subject to approval by 55 percent of the voters of that district or county voting on the proposition, if all of the following conditions are met:

(1) The proposition is approved by a majority vote of the membership of the governing board of the school district, community college district, or county office of education.

(2) The proposition contains all of the following accountability requirements:

(A) A list of the specific purposes and programs that are to be funded.

(B) A requirement that the proceeds be used only for the purposes and programs specified in the proposition, and not for any other purpose.

(C) To ensure compliance with subparagraph (B), a requirement that the governing board of the school district, community college district, or county office of education conduct an annual independent financial audit of the amount of parcel tax proceeds collected and expended, and the specified purposes and programs funded.

(D) To ensure compliance with subparagraph (B), a requirement that the governing board of the school district, community college district, or county office of education establish a citizens' oversight committee to review all expenditures of proceeds and financial audits, and report its findings to the governing board and to the public.

(3) The proposition allows for an exemption from tax, to be claimed under procedures established by the county, for any parcel that, as of January 1 of each year, is owned by and upon which is located the principal residence of, either a person or persons 65 years of age or older, or, without regard to age, a person or persons receiving Supplemental Security Income for a disability.

(b) For purposes of this section, "parcel tax" means a special tax imposed upon a parcel of real property at a rate that is determined without regard to that property's value.

(c) The total amount of parcel tax impositions, increases, or extensions submitted to the voters for approval in accordance with this section at any election by a school district, community college district, or county office of education shall be established by the governing board of the school district, community college district, or county office of education and shall not exceed that amount. This maximum amount shall be annually adjusted to account for inflation, measured as the annual change, from June to June of each year, in the United States city average of the Consumer Price Index for All Urban Consumers, as published by the United States Bureau of Labor Statistics, or any successor to that index.

(d) Proceeds of any tax approved pursuant to this section shall not be used to pay salaries of any administrator of any school district, community college district, or county office of education.

(e) This section does not limit any other authority of a school district, community college district, or county office of education to impose a special tax approved in accordance with Section 4 of this article or Section 2 of Article XIII C.

Third— That Section 2 of Article XIII C thereof is amended to read:

SEC. 2. Local Government Tax Limitation.—Notwithstanding any other provision of this Constitution:

(a) ~~All taxes~~ Any tax imposed by any local government ~~shall be deemed to be~~ is either a general ~~taxes tax~~ or a special ~~taxes tax~~. ~~Special purpose districts~~ A special district or ~~agencies~~ agency, including a school ~~districts,~~ ~~shall have~~ district, has no power authority to levy a general ~~taxes tax~~.

(b) ~~No~~ A local government may *not* impose, extend, or increase any general tax unless and until that tax is submitted to the electorate and approved by a majority vote. A general tax ~~shall is not be~~ deemed to have been increased if it is imposed at a rate not higher than the maximum rate so approved. The election required by this subdivision shall be consolidated with a regularly scheduled general election for members of the governing body of the local government, except in cases of emergency declared by a unanimous vote of the governing body.

(c) Any general tax imposed, extended, or increased, without voter approval, by any local government on or after January 1, 1995, and prior to ~~the effective date of this article November 6, 1996,~~ *shall may* continue to be imposed only if *that general tax is* approved by a majority vote of the voters voting in an election on the issue of the imposition, which election shall be held ~~within two years of the effective date of this article~~ *no later than November 6, 1998,* and in compliance with subdivision (b).

(d) ~~No~~ *Except as provided by Section 4.5 of Article XIII A,* a local government may *not* impose, extend, or increase any special tax unless and until that tax is submitted to the electorate and approved by a two-thirds vote. A special tax ~~shall is~~ *not be* deemed to have been increased if it is imposed at a rate not higher than the maximum rate so approved.

Fourth— That Section 3 of Article XIII D thereof is amended to read:

SEC. 3. ~~Property Taxes, Assessments, Fees and Charges Limited.~~ ~~(a)~~ *(a) An agency shall not assess a tax, assessment, fee, or charge shall be assessed by any agency* upon any parcel of property or upon any person as an incident of property ownership except:

- (1) The ad valorem property tax imposed pursuant to Article XIII and Article XIII A.
 - (2) Any special tax receiving a two-thirds vote pursuant to Section 4 of Article XIII A, *or, as applicable, a 55-percent vote pursuant to Section 4.5 of Article XIII A.*
 - (3) Assessments as provided by this article.
 - (4) Fees or charges for ~~property-related~~ *property-related* services as provided by this article.
- (b) For purposes of this article, fees for the provision of electrical or gas service ~~shall are~~ *not be deemed* charges or fees imposed as an incident of property ownership.